

All correspondence referring to announcements and subscription of Government Gazette must be addressed to its administration office. Literary publications will be advertised free of charge provided two copies are offered.

Toda a correspondência relativa a anúncios e à assinatura do *Boletim Oficial* deve ser dirigida à Administração da Imprensa Nacional. As publicações literárias de que se receberem dois exemplares anunciam-se gratuitamente.



SUBSCRIPTION RATES — ASSINATURA

	YEARLY (Annual)	HALF-YEARLY (Semestral)	QUARTERLY (Trimestral)
All 3 series (As 3 series)	Rs. 40/-	Rs. 24/-	Rs. 18/-
I Series	Rs. 20/-	Rs. 12/-	Rs. 9/-
II Series	Rs. 16/-	Rs. 10/-	Rs. 8/-
III Series	Rs. 20/-	Rs. 12/-	Rs. 9/-

Postage is to be added when delivered by mail —
Acréscos o porte quando remetido pelo correio

GOVERNMENT GAZETTE

BOLETIM OFICIAL

SUPPLEMENT

(SUPLEMENTO)

GOVERNMENT OF GOA, DAMAN AND DIU

The Goa, Daman and Diu Village Panchayats

(Rules for imposition of taxes, fees and other dues)

No. CDP/VPT/115/63. In exercise of the powers conferred by Clause (1) of sub-section 2 of section 65 read with section 39 (1) of the Goa, Daman and Diu Village Panchayat Regulation, 1962, The Lt. Governor is hereby pleased to make the following Rules.

1. *Short Title*: — These rules may be called the Goa, Daman and Diu Village Panchayats imposition of Taxes, Fees and other dues Rules, 1963.

PART I

General

2. *Definitions*: — In these rules, unless there is anything repugnant in the subject or context:

(a) «Regulation» means the Goa, Daman and Diu Village Panchayats Regulation, 1962;

(b) «Fees» means a fee payable under section 39;

(c) «Local Authority» means

(i) A Municipality constituted under Article 489 and the following of the *Reforma Administrativa Ultramarina* approved by decree number 23,229 of 15th November 1933.

(d) «Section», means a section of the Regulation;

(e) «Prescribed Authority» wherever it occurs in the Regulation means the Civil Administrator of District in the Territory of Goa, and the Collector of Daman and Civil Administrator of Diu in the case of Daman and Diu respectively.

3. *Procedure for levying tax or fee*: — Every Panchayat deciding to levy a tax or fee shall observe the following procedure, namely: —

(a) The Panchayat shall, by resolution passed in its meeting, select a tax or fee which it proposes to levy and in such resolution shall specify the rate at which it is to be levied.

(b) The Panchayat shall then notify to the public the proposal together with that part of these rules which relates to that tax or fee by beat of drum in the Village and by means of a notice affixed in the office of the Panchayat specifying a day not earlier than one month after the date of such publication, on or after which the Panchayat shall take the proposal into consideration.

(c) Any inhabitant of the Village objecting to levy of the tax or fee proposed by the Panchayat may send his objection or suggestion in writing on or before the date specified in the notice published under Clause (b).

(d) On or after the date fixed under Clause (b) the Panchayat shall consider all objections and suggestions made under Clause (c) and may finally select a tax or a fee and decide the rate at which it is to be levied.

4. *Final publication of Rules relating to Tax or Fee to be Levied*: —

Where a Panchayat finally decides to Levy any Tax or Fee the rules in that Part of these rules which relate to such tax or fee, together with the notice stating the tax or fee to be levied and the rate thereof shall be published by the Panchayat by affixing a copy thereof in the office of the Panchayat. It shall also announce by beat of drum in the village the fact of such publication.

The Tax or Fee shall accordingly be levied from the date which shall be specified in the notice and

which shall not be earlier than one month after the date of publication of the notice.

5. *Appeal against levy of any Tax or Fee:* — A person desiring to make an appeal under section 40 shall do so within 30 days from the date of publication of the notice under rule 4.

PART II

Tax on owners or occupiers of buildings

6. *Definitions:* — In this Part unless there be anything repugnant in the subject or context.

(a) «Owner» includes the person who receives or is entitled to receive rent of the Building if such Building is let;

(b) «Occupier» includes a person in actual possession of a Building whether as owner, agent or tenant;

(c) «Annual letting Value» means the annual rent for which the Building may reasonably be expected to be let per year or from year to year;

(d) «Capital Value» means the estimated market value of a house;

7. *Rate of Tax on Buildings:* — (1) Every Panchayat which decides to levy a tax on buildings shall subject to the provisions of sub-rule (2) and after following the Procedure prescribed in rules 3 and 4, levy it at such rate, based either on the capital value or on the annual letting value of the buildings, as may be decided by it, but not below the minimum and not exceeding the maximum rate, specified in the Schedule Annexed to this part.

(2) The following buildings shall be exempted from the levy of tax under sub-rule (1), namely: —

(a) buildings belonging to a Local Authority and used or intended to be used solely for a public purpose and not used for purposes of profit;

(b) buildings, belonging to Government whether or not used or intended to be used for purposes of profit;

(c) buildings, used solely for religious, educational or charitable purpose;

(d) building, the capital value of which is less than Rs. 100 or annual letting value of which is not more than Rs. 6;

(e) buildings belonging to a member of the personnel of the United States Technical Cooperation Mission not used or intended to be used for purpose of profit;

Provided that nothing in this rule shall be deemed to exempt from tax any buildings in respect of which a railway Administration is liable to pay tax or a sum in lieu thereof in virtue of a notification under Section 135 of the Indian Railways Act, 1890 or section 3 of the Railways (Local Authorities Taxation) Act, 1941.

8. *Tax effective from what date:* — The tax shall be leviable for the year beginning on 1st April and ending on 31st March and shall not come into force except on the following dates, viz., 1st April, 1st July, 1st October or 1st January, in any year and if it comes into force on any day other than the 1st April it shall be leviable by the quarter till the 1st April next following.

9. *Preparation of assessment list:* — (1) The Sarpanch shall prepare or have prepared an assessment list showing: —

(a) the Serial number of each building;

(b) the name of the owner and the occupier, if known;

(c) The Capital valuation or the annual letting value, as the case may be; and

(d) the amount of tax assessed thereon:

Provided that the Panchayat may and if so required by the State Government shall entrust the preparation of the assessment list to an officer in the service of the Government.

(2) Where the tax is assessed on the annual letting value, a sum equal to 10 per cent of the said valuation shall be deducted from the valuation in lieu of all allowance for repairs or on any other account whatsoever.

(3) For the purpose of preparing such assessment list the Sarpanch or any person acting under his authority or an officer in the service of Government, as the case may be may inspect any building or land in the village.

10. *Person primarily liable for tax how to be designated if his name cannot be ascertained:* —

Where the name of the person primarily liable for the payment of the tax cannot be ascertained, it shall be sufficient to designate him in the assessment list and in any notice which it may be necessary to serve upon the said person as «the holder» of such premises without further description.

11. *Publication of notice of time fixed for lodging objection:* —

When the assessment list is completed, the sarpanch shall cause a notice to be given by the beat of drum in the village that the list is open for inspection at the office of the Panchayat and that objections will be considered and decided.

(i) where the assessment list is prepared by the Sarpanch, by the Panchayat, and

(ii) where the assessment list is prepared by an Officer of Government appointed under the proviso to rule 9, by such officer (hereinafter referred to as the Government Officer), on a day after thirty days of the date of notice thereof.

12. *Inspection of assessment list:* — Every person whose name is included in the list as the owner or occupier of any property, every person claiming to be the owner or occupier of any Property, every person in the possession of any property, included in the list, and any agent of such person may inspect the list and take extract therefrom without payment of any charge therefor.

13. *Consideration of objections to assessment list and authentication of list:* —

(1) All objections to the assessment shall be considered and decided by the Panchayat or the Government Officer, as the case may be, on the date specified in the notice published under rule 11. or on any later date and the decision of the Panchayat or the Government Officer, as the case may be, shall be communicated to the person objecting to the assessment.

(2) Any person desiring to appeal under section 40, to the Prescribed Authority, against the assessment shall do so within 30 days of the date of communication of the decision under sub-rule (1).

(3) The Panchayat shall cause all amendments necessary in accordance with the order of the Prescribed Authority when an appeal is preferred and the decision of the Prescribed Authority, to be made in the assessment list which shall be authenticated by the signature of Sarpanch or the Government Officer, as the case may be not later than the 31st day of July of the year in which the assessment list is prepared.

14. Entries in the authenticated list conclusive evidence:—

The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of the tax leviable under these rules.

15. Amendment of assessment list:— (1) The Panchayat may at any time alter the assessment list by inserting or altering any entry in respect of any property, such entry having been omitted from or erroneously made in the assessment list through fraud, accident or mistake or in respect of any building constructed, altered, added to or reconstructed in whole or in part, where such construction, alteration, addition or re-construction has been completed after preparation of the assessment list, after giving notice to any person likely to be adversely affected by the alteration of the list a date not earlier than one month after the date of service of such notice, before which any objection to the alteration should be made.

(2) An objection made under sub-rule (1) by any person likely to be adversely affected by any such alteration before the time fixed in such notice shall be dealt with in all respects as if it were an objection under rule 11.

(3) Any entry or alteration made under this rule shall have the same effect as if it had been made in the case of a building constructed, altered, added to or reconstructed on the day on which such construction, alteration, addition or reconstruction was completed or on the date on which the new construction, alteration, addition or reconstruction was first occupied whichever first occurs, or in other cases on the earliest day in the current official year in which the circumstances justifying the entry or alteration existed; and the tax or the enhanced tax, as the case may be, shall be levied in such year in the proportion which the remainder of the year after such day bears to the whole year.

16. Notice to be given to Sarpanch of demolition or removal, etc., of building:—

(1) Where any building or any portion of a building which is liable to the payment of a tax is demolished or removed, or is burnt or falls down, the person primarily liable for the payment of the said tax shall give notice thereof in writing to the Sarpanch.

(2) Until such notice is given the person aforesaid shall continue to be liable to pay such tax as he would have been liable to pay in respect of such building if the same, or any portion thereof, had not been demolished, removed, burnt or as the case may be, fallen down.

17. Assessment list to be revised every four years:—

The assessment list shall be completely revised once in every four years:

Provided that the Panchayat may, *suo motu* or on an application made to it by any person in that behalf, make such alteration, every year, in the assessment list authenticated under rule 13 and the provisions of rules 9 to 16 shall apply in relation to such alterations as they apply in relation to an assessment list prepared under those provisions, with the modification that in sub-rule (3) of rule 13 for the portion «assessment list which shall be authenticated by the signature of the Sarpanch or the Government Officer, as the case may be, not later than the 31st July of the year in which the assessment list is prepared» the portion «the assessment list which shall be authenticated by the signature of the Sarpanch or the Government Officer, as the case may be, not later than the 31st July of the year to which such alterations relate» were substituted.

18. Tax from whom primarily leviable:— The Tax shall be leviable primarily from the actual occupier of the building upon which it is assessed, if such occupier is the owner of such building.

If the building is not occupied by the owner himself, the tax shall be primarily leviable from:

- (a) the lessor, if the property is let;
- (b) the superior lessor, if the property is sub-let;
- (c) the person in whom the right to let the same vests, if it is unlet;
- (d) the person to whom the building has been transferred if the owner of the buildings has left the village or cannot otherwise be found. On failure to recover any sum due on account of such tax from the person primarily liable, such portion of the sum may be recovered from the occupier of any part of the building in respect of which such tax is due in the ratio which the Sarpanch decides to be an equitable ratio to the amount of tax assessed on the whole building in the authenticated list.

The decision of the Sarpanch in the matter shall be appealable to the Panchayat.

19. Remission or refund of tax in case of vacancies:—

Where any building which is assessed to a rate payable by the year has remained vacant and unproductive of rent for a continuous period of three months or more during a year, the Panchayat shall remit the whole or any portion of the amount paid or payable for such period;

Provided that no such remission or refund shall be granted unless notice in writing of the fact of the building being vacant and unproductive of rent has been given to the Sarpanch;

Provided further that no remission or refund shall be granted for any period previous to the date on which such notice is given to the Sarpanch.

20. Recovery of Tax:— The tax shall be recovered by the Sarpanch or by any other person duly authorised by the Panchayat in this behalf. A receipt for every such payment shall be given by the person receiving it.

SCHEDULE

(See rule 7)

Rate of Tax on buildings

	Minimum	Maximum
Rate of tax based on capital value.	25 Naye Paise per Rs. 100/- of the capital value of fraction thereof.	50 Naye Paise per Rs. 100/- of the capital value or fraction thereof.
Rate of tax based on annual letting value.	6¼ per cent of the annual letting value.	15 per cent of the annual letting value.

PART III

Tax on vehicles other than mechanically propelled vehicles kept within the jurisdiction of the Village Panchayat

21. Rate of Tax:—

A Panchayat which decides to levy a tax on vehicles shall, after following the procedure prescribed in rules 3 and 4, levy it at such rate as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule to this Part.

22. Vehicles on which tax shall be levied:—

(1) Subject to the provisions of sub-rule (2) the tax shall be levied for the whole year beginning on 1st April, of each year on all vehicles, owned by or in the possession of persons for the time being resident within the limits of the Panchayat and used within the said village, whether they are actually kept within or outside the limits of the Panchayats.

(2) No tax shall be levied on:

(1) vehicles belonging to the Panchayat and used for service of the Panchayats;

(2) vehicles used by salaried servants of the Panchayat and intended for the discharge of their duties in relation to the Panchayat not exceeding one in the case of any salaried servant;

(3) vehicles used by police officers in the discharge of their duties and certified accordingly by the Superintendent of Police.

23. *Persons liable for payment of tax:*—Every persons whose name stands in the register of the tax on vehicles maintained by Panchayat shall be liable for the payment of the tax to the Panchayat unless he has given a notice in writing to the Panchayat that he has ceased to use the vehicle or has disposed it of so that a bill for the next year may not be served on him.

24. *Preparation of register of persons liable to tax:*—

The Sarpanch shall prepare or have prepared a register containing a list of persons who own or possess a vehicle, which under rule 23 is liable to tax.

25. *Vehicles to bear a number:*—

All vehicles which are liable to tax shall bear a number plate provided by the Panchayat at the cost of the owner or the person in possession of the vehicle.

26. *Receipt for payment of tax:*—

The Secretary or the person authorised by the Panchayat in this behalf shall receive the payment of the tax and give a receipt for the same.

27. *Form of receipt:*—

The Panchayat shall determine the form of the receipt.

28. *Penalty:*—

Any person who commits a breach of rule 25 shall, on conviction, be punished with fine which may extend to fifty rupees, and in the case of a continuing breach, with fine which may extend to five rupees, for every day during which the breach continues, after conviction for the first breach.

SCHEDULE

(Rule 21)

	Minimum Rs. Nps.	Maximum Rs. Nps.
1. Private bicycle or tricycle ...	1-00 per year	2-00 p. year
2. Bicycles on hire	0-50 per year	1-00 p. year
3. Vehicle drawn by one animal	1-50 per year	2-50 p. year
4. Vehicle drawn by two animals or more	2-00 per year	3-00 p. year
5. Cart of any other vehicle ...	1-00 per year	2-00 p. year

PART IV

Lighting tax

29. *Definitions:*—In this Part, unless there is anything repugnant in the subject or context:

- (i) «House» means any building or set of buildings within the same enclosure and used by the same occupier and includes a hut;
- (ii) «Occupier» includes a person in actual possession of a house whether as owner, agent of the owner or tenant;
- (iii) «Owner» includes a person who receives or is entitled to receive rent of the house if the house is let; and
- (iv) «Hut» means any building which is constructed principally of wood, mud, leaves, grass, cloth, or teatch and includes any temporary structure of whatever size.

30. *Rate of lighting tax:*—(1) A Panchayat, which decides to levy the lighting tax, shall, after following the procedure prescribed in rules 3 and 4, levy it on all houses within the limits of the village at such rate, based either on the capital value or in the annual letting value of the house, as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

(2) No lighting tax under sub-rule (1) shall be levied.

On any house used for a charitable, educational or religious purpose and yielding no rent to the owner or trustee thereof.

31. *Lighting tax effective from what date:*—The lighting tax shall be leviable for the year beginning on the 1st day of April and ending on the 31st day

of March next following. Where the tax comes into force on any day other than the 1st day of April, it shall be leviable by the quarter ending on the 1st day of July, 1st day of October, 1st day of January and 1st day of April next following and thereafter by the year.

32. Lighting tax from whom primarily leviable:—

(1) The lighting tax shall be leviable primarily from the actual occupier of the house if he is the owner of the house.

(2) If the house is not occupied by the owner the tax shall be leviable primarily from:—

- (a) the lessor, if the house is let;
- (b) the superior lessor, if it is sub-let; or
- (c) the person in whom the right to let the same vests, if it is unlet.

(3) On failure to recover any sum due on account of the lighting tax from the person from whom it is primarily leviable, there may be recovered from the occupier of any part of the house in respect of which the tax is due such portion of that sum as the Sarpanch decides to be proportionately leviable in respect of that part of the house.

Provided that, such occupier shall not be liable to pay the tax for any period for which he was not in occupation of the house.

33. Remission or refund of tax in case of vacancies:—

Where any house which is liable to the lighting tax has remained vacant for a continuous period of three months or more the Panchayat shall refund or remit the whole or any portion of the amount of the tax paid or payable for such period:

Provided that, no such remission or refund shall be granted:—

(a) unless notice in writing of the fact of the building being vacant has been given to the Sarpanch; or

(b) for any period previous to the date on which such notice is given to the Sarpanch.

SCHEDULE

(Vide rule 30)

Rate of lighting tax

	Minimum	Maximum
Capital valuation of a house not exceeding Rs. 1,500/-.	15 naye Paise per annum per hundred rupees of the capital valuation.	25 naye Paise per annum per hundred rupees of the capital valuation.
Capital valuation of a house exceeding Rs. 1,500/-.	Rs. 3/- per annum.	Rs. 6/- per annum.
Annual letting value of a house not exceeding Rs. 45/-.	15 naye Paise per annum per Rs. 3/- of the annual letting value.	25 naye Paise per annum per Rs. 3/- of the annual letting value.
Annual letting value of a house exceeding Rs. 45/-.	Rs. 3/- per annum.	Rs. 6/- per annum.

PART V

Drainage Tax

34. Definitions:— In this Part, unless the Context requires otherwise the words «House», «Hut» «Occupier» and «Owner» have the same meaning as are assigned to them in Part IV of these rules.

35. Rate of drainage tax:— (1) A Panchayat, which decides to levy the drainage tax shall, after following the procedure prescribed in rules 3 and 4, levy it on all houses within the limits of the village at such rates, based either on the capital value or on the annual letting value of the house, as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this part.

(2) No drainage tax under sub-rule (1) shall be levied on any house used for a charitable, educational or religious purpose and yielding no rent to the owner or trustee thereof.

36. Drainage tax effective from what date:— The drainage tax shall be leviable for the year beginning on the 1st day of April and ending on the 31st day of March next following. Where the tax comes into force on any day other than the 1st day of April, it shall be leviable by the quarter ending on the 1st day of July, 1st day of October, 1st day of January and 1st day of April, next following and thereafter by the year.

37. Drainage tax from whom primarily leviable:— The drainage tax shall be leviable primarily from the actual occupier of the house if he is the owner of the house.

(2) If the house is not occupied by the owner the tax shall be leviable primarily from, —

- (a) the lessor, if the house is let;
- (b) the superior lessor, if it is sub-let; or
- (c) the person in whom the right to let the same vests, if it is unlet.

(3) On failure to recover any sum due on account of the drainage tax from the person from whom it is primarily leviable, there be recovered from the occupier of any part of the house in respect of which the tax is due such portion of that sum as the Sarpanch decides to be proportionately leviable in respect of that part of the house:

Provided that, such occupier shall not be liable to pay the tax for any period for which he was not in occupation of the house.

38. Remission or refund of tax in case of vacancies:—

Where any house which is liable to the drainage tax has remained vacant for a continuous period of three months or more the Panchayat shall refund or remit the whole or any portion of the amount of the tax paid or payable for such period:

Provided that, no such remission or refund shall be granted, —

(a) unless notice in writing of the fact of the building being vacant has been given to the Sarpanch; or

(b) for any period previous to the date on which such notice is given to the Sarpanch.

SCHEDULE

(Vide rule 35)

Rate of drainage tax

	Minimum	Maximum
Capital valuation of a house not exceeding Rs. 1,500/-.	15 naye Paise per annum per hundred rupees of the capital valuation.	25 naye Paise per annum per hundred rupees of the capital valuation.
Capital valuation of a house exceeding Rs. 1,500/-.	Rs. 3/- per annum.	Rs. 6/- per annum.
Annual letting value not exceeding Rs. 45/-.	15 naye Paise per annum Rs. 3/- of the annual letting value.	25 naye Paise per annum per Rs. 3/- of the annual letting value.
Annual letting value of a house exceeding Rs. 45/-.	Rs. 3/- per annum.	Rs. 6/- per annum.

PART VI

Pilgrim Tax

39. *Definition of pilgrim:*—In this Part «pilgrim» means a person visiting a village during such period as may be fixed as a period of pilgrimage by a Panchayat with the previous approval of the Civil Administrator of the District in respect of the Territory of Goa, and to the Collector of Daman and the Civil Administrator Diu in the case of Daman and Diu respectively, but does not include a person so entering who is under the age of three years or a resident of the village or a servant of Government or of a local authority deputed for duty at the place of pilgrimage:

Provided that nothing in this rule shall be deemed to prevent any Panchayat from levying with the previous approval of the Civil Administrator of the District in respect of the Territory of Goa, and to the Collector of Daman and the Civil Administrator Diu in the case of Daman and Diu respectively, the tax under this Part for the whole year.

40. *Rate of Pilgrim Tax:*—(1) A Panchayat which decides to levy a pilgrim tax shall, after following the procedure prescribed in rules 3 and 4, levy it at such rate as may be fixed by it, but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part:

Provided that the tax in the case of children between the ages of 3 and 12 years shall not be levied at more than half the rate fixed.

(2) If a question arises as to the age of a child the matter shall be referred for the decision of the Sarpanch.

41. *Issue of pass on payment of pilgrim tax:*—On payment of the tax, a pass shall be issued to each pilgrim.

42. *Size, form and colour of passes:*—The Panchayat shall determine the size form and colour of the passes and shall have them printed.

43. *Place of collecting tax:*—The tax shall be collected at such place or places as may be fixed by the Panchayat for the purpose.

SCHEDULE

(Rule 40)

	Minimum	Maximum
Per Pilgrim	5 Naye Paise	40 Naye Paise

PART VII

Tax on professions, trades, callings and employments

44. *Rate of taxes and professions liable to pay.*—(1) a tax on professions, trades, callings and employments referred to in clause (f) of sub-section (i) of section 39, shall, after following the procedure prescribed in rules 3 and 4 levy it, every half year in every village at the rates specified in sub-rule (2) on

(i) every company which transacts business in the village for not less than sixty days in that half year; and

(iii) every person who in that half year—

(a) exercises profession or art or calling or transact business or holds any appointment public or private, within such village, for not less than 60 days in the aggregate, or without such village who resides in it for not less than 60 days in the aggregate, or

(b) resides in such village for not less than 60 days in the aggregate and is in receipt of any pension or income from investments.

(2) The rate of tax to be levied under sub-rule (i) shall be as follows:—

Every company or person specified in sub-rule (1) whose monthly pay, salary, pension or estimated income from all sources other than agriculture, amounts to—

		Half Yearly Tax
Class I	Rs. 1,000 or upwards	Rs. 12-50
Class II	Rs. 500 or upwards	Rs. 6-00
Class III	Rs. 300 or upwards	Rs. 3-00
Class IV	Rs. 200 or upwards	Rs. 2-00
Class V	Rs. 100 or upwards	Rs. 1-00
Class VI	Rs. 50 or upwards	Rs. 0-50
Class VII	Rs. 30 or upwards	Rs. 0-25

(3) A person shall be chargeable in the class appropriate to his aggregate income from all sources other than agriculture specified in sub-rule (1) as being liable to the tax.

(4) Nothing contained in this rule shall be deemed to render a person who resides within the local limits of one Panchayat and exercises his profession, art or calling or transacts business or holds any appointment within the limits of any other Panchayat, liable to profession tax for more than the amount of tax leviable by any of the Panchayats. In such a case, the Civil Administrator of District in the Territory of Goa, and Collector of Daman and the Civil Administrator of Diu in the case of Daman and Diu respectively shall apportion the tax between the Panchayats in such manner as he may determine, subject to any general or special order that the Lieutenant Governor may make in this behalf.

45. *Exemptions:*—(1) If a person (which includes a company) has paid for any half year the sum due on account of a tax on profession, trade, calling or employment, under any Act, to any local authority other than a Panchayat, he shall be exempted from

payment for the same half year to any Panchayat such tax or any tax in the nature of such tax, by reason merely of change of place of business, exercise of profession or art or calling, appointment or residence.

(2) A Panchayat may exempt any one or more of the classes mentioned in sub-rule (2) of Rule 44 from the liability to pay tax on profession, trade, calling or employment but no class shall be exempted from liability when any lower class is liable to tax.

46. Power to call for a return and assessment:—

(1) If, in the opinion of the Sarpanch or any other person authorised by the Panchayat, a tax on profession, trade, art or calling or employment is or will be due from a company or person for any half year he shall serve a notice on such company or person either in that half year or in the succeeding half year requiring the company or person to furnish within such period not being less than 30 days, as may be specified in the notice, a return in the form given in the Schedule annexed to this part showing the income on the basis of which, according to such company or person, it or he is liable to be assessed to the tax on profession, trade, calling or employment in the half year in question. Thereupon it shall be open to such company or person to submit the return showing the income derived by it or him during the half year in which such tax is claimed or for the corresponding half year of the previous year and produce any evidence on which the company or person may rely in support of the return made.

(2) If a return is made as required under sub-rule (1) and the Sarpanch or the person authorised by the Panchayat is satisfied that it is correct and complete, he shall levy the tax on the profession, trade, calling or employment from such company or person on the basis of such return.

(3) If no return is made, as required under sub-rule (1) or if the Sarpanch or the person authorised by the Panchayat is satisfied that any return so made is incorrect or incomplete, the Sarpanch or such other person shall assign to the company or person the class in the scale appropriate to the half yearly income of such company or person, as estimated, by him.

(4) The Sarpanch or the person authorised by the Panchayat may, when classifying any company or person under sub-rule (3) do so on general considerations with reference to the nature and reputed value of the business transacted and the size and rental of residential and business premises, the quantity and number of articles dealt with, the number of persons employed and the income-tax paid.

(5) The Sarpanch or the person authorised by the Panchayat shall not be entitled to call for the accounts of any company or person.

47. Returns to be treated as confidential:— All Statements made, the returns furnished or accounts or documents produced in connection with the assessment of profession tax by any company or person shall be treated as confidential and copies thereof shall not be granted to the public.

48. Power to call for certain information:— The Sarpanch or the person authorised by the Panchayat may, by notice require, the owner, or occupier of any building or land, every secretary or manager of hotel,

boarding and lodging house, club or residential chambers and specify the profession, art or calling of every such person and the rent, if any, paid by him and the period of such occupation.

SCHEDULE

[See Rule 46 (1)]

Return of income for assessment to profession tax during the half-year ending—

1. Name of the Company or person
2. Description of business, profession, art or calling or appointment.
3. Income derived by the assessee during the half-year or the corresponding half-year of the previous year, from the exercise of any profession, art or calling or from holding any appointment, public or private, or from money-lending business—
 - (a) within the village for not less than 60 days in the aggregate during the half-year,
 - (b) without the village if the assessee has resided within the village for not less than 60 days in the aggregate during the half-year.
4. Where business other than money-lending is transacted exclusively within the village—
 - (a) where income-tax has been assessed on the company or person for the year comprising the half-year—the amount of such company or persons were computed under Section 10 of the Indian Income-Tax Act, 1922, for the purpose of assessing such income-tax.
 - (b) where the said profits and gains are not ascertainable or where income-tax has not been assessed for the year comprising the half-year—
 - (i) the turn-over of the business transacted within the village during the half-year, or
 - (ii) where such turn-over is not ascertainable, the turn-over of the business transacted within the village during the half-year, or
5. Where such turn-over is not ascertainable, the turn-over of the person partly in the village and partly outside such village:—
 - (a) The turn-over of business transacted in the village during the half-year, or
 - (b) where such turn-over is not ascertainable, the turn-over of the business in the village during the corresponding half-year of the previous year.
6. Income derived by the assessee:—
 - (a) From the business transacted outside the village, and
 - (b) from any pension or investment during the half-year if the assessee has resided within the village for not less than 60 days in the aggregate during the half-year.
7. The aggregate income on the basis of which according to the company or person it or he is liable to be assessed.

PART VIII

Tax on Entertainments

49. Definitions:— Unless there is anything repugnant in the subject or context:—

- (i) «Entertainment» means a drama, cinema, circus, exhibition, amusement, games or sport to which persons are admitted for payment;
- (ii) «payment for admission» means:—
 - (a) any payment for seats or other than accommodation in a place of entertainment, and
 - (b) any payment for a programme or synopsis of an entertainment.
- (iii) «proprietor» in relation to any entertainment includes owner, manager, agent, or

any person responsible for the management thereof;

- (iv) «admission to an entertainment» includes admission to any place in which the entertainment is held.

50. Rate of Entertainment Tax:—A Panchayat which decides to levy a tax on entertainments, shall, after following the procedure prescribed in rules 3 and 4 levy it at such rate as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in Schedule annexed to this Part:

Provided that nothing in this rule shall apply to an entertainment held for a charitable purpose and the proceeds whereof are also utilised for such purpose.

51. Manner of payment and recovery of entertainment tax:—

The Tax on entertainments shall be due and payable on each occasion before the beginning of each entertainment and it shall be recovered from the proprietor.

52. Receipt for payment of entertainment Tax:—The Secretary or the person authorised by the Panchayat in this behalf, shall receive the payment of the tax under rule 50 and give a receipt for the same.

53. Form of receipt:—The Panchayat shall determine the form of receipt under rule 52.

54. Refund of Entertainment Tax:—If, after the payment of tax, the entertainment is not held on account of some unforeseen or unavoidable circumstances, the amount of tax paid shall be refunded to the payee, if he applies for such refund within 48 hours of payment.

SCHEDULE

((Rule 50)

Rate of Tax on Entertainments

	Minimum	Maximum
(1) For exhibition, amusement, game or sport.	Re. 1 per day	Rs. 2 per day
(2) For drama, circus or cinema.	Re. 1 per day	Rs. 2 per day

PART IX

Octroi

55. Fixing of Octroi limits and Nakas:—

A Panchayat shall, with the approval of the Civil Administrator of the District in respect of the Territory of Goa and of the Collector of Daman and the Civil Administrator of Diu in the case of Daman and Diu respectively, fix octroi limits and the number and location of octroi Nakas within the limits of its jurisdiction.

56. Rate of Octroi:—Octroi may be levied by a Panchayat, after following the procedure prescribed in rules 3 and 4, on all or any of the goods, specified in column 1 of Schedule 1 annexed to this Part, which are imported into the octroi limits for consumption, use or sale therein, and at such rates as may be decided by it but not below the minimum and not

exceeding the maximum rates specified in columns 2 and 3 respectively of that Schedule.

57. Payment of Octroi on introduction of goods, etc.:—The octroi shall be paid at the octroi Naka at the time when the articles in respect of which it is leviable are imported into the octroi limits of a Panchayat.

58. Disagreement regarding the amount of octroi duty how settled:—

If the importer does not agree to the amount of octroi duty assessed on the goods imported by him into the octroi limits, the Nakedar in charge of the octroi Naka may, cause him to take the goods before the Sarpanch, or any other member or servant of the Panchayat duly authorised by the Sarpanch in this behalf, for the settlement of the amount of the duty to be paid.

59. Manner of calculation of the cost price of goods when rate of octroi is leviable ad valorem:—

Where the rate of octroi is leviable ad valorem under rule 56 the value thereof shall be calculated by adding to the cost price of the goods the charges incurred till their arrival at the octroi Naka for the carriage and other incidental charges, if any, such as shipping, insurance, customs and railway freight, as the case may be, in respect, of such goods.

60. Importer of goods to exhibit to Naka Karkun invoice and other documents:—

(1) Every person importing goods on which octroi is payable ad valorem calculated in accordance with the provisions of rule 59 shall exhibit to the Naka Karkun any invoice, bill or other document of a like nature indicating the cost price of such goods and incidental charges and make a declaration in writing in the form specified in Schedule II annexed to this Part and sign the same.

(2) If the importer fails to exhibit the invoice, bill or such document or to make a declaration under sub-rule (1) or if the Naka Karkun has reason to disagree with the value so declared by the importer, the Naka Karkun shall levy octroi on the goods on the basis of the valuation fixed by the Panchayat under rule 61 in this behalf:

Provided that where an importer produces any such invoice, bill or other document indicating the cost price of the goods and incidental charges within a period of fifteen days from the date of import of the goods in respect of which octroi has been levied, the amount of octroi levied in respect of such goods shall be recalculated and the importer shall either be liable to make good the deficiency, or be entitled to a refund of excess paid, if any.

(3) When the Naka Karkun does not agree with the valuation declared by the importer, he shall record his reasons for so disagreeing before levying octroi on the basis of valuation fixed under rule 61 and shall, on demand by the importer, give him a copy of such reasons.

61. Fixing the prices of goods for the purposes of levy of octroi:—

(1) For the purpose of rule 59, in the case of goods the prices of which are not liable to constant and rapid fluctuation, the Panchayat may once in every three years and in the case of goods, the

prices of which are liable to such fluctuations may from time to time, after taking into consideration the prevailing market prices, fix the valuation of such goods for the purposes of the levy of octroi thereon.

(2) A table of prices fixed under sub-rule (1) and for the time being in force shall always be displayed or kept at every octroi Naka for inspection by any importer.

62. *Fraction of Naya Paisa to be counted as one Naya Paisa:—*

In calculating the amount of octroi payable in respect of any goods, any fraction of a Naya Paisa shall be taken as one Naya Paisa.

63. *Power to seize goods on non-payment of octroi and such goods to be sold when:—*

(1) If, octroi is not paid on demand at the Naka as provided in rule 57 above, the Naka Karkun shall, unless there are any special reasons to the contrary seize the goods on which the octroi is leviable or such part thereof as would be of sufficient value to satisfy the demand, and may detain the same. A list of the goods seized together with a written notice that it shall be sold in the manner specified in the notice shall be furnished to the person in possession of the goods seized (hereinafter referred to as the defaulter). A copy of the notice shall at the same time be given to the Sarpanch.

(2) When any goods seized under sub-rule (1) is subject to speedy and natural decay or when the expenses of keeping it are likely to exceed the amount of octroi payable by the defaulter, the person or persons seizing the goods shall inform the defaulter and also the Sarpanch or in his absence the Deputy-Sarpanch that it will be sold at once. The Sarpanch or Deputy Sarpanch, as the case may be, shall then sell it or cause it to be sold unless the amount of octroi demanded be forthwith paid.

(3) If at any time before the sale begins, the defaulter pays at the office of the Panchayat the amount of all the expenses incurred by the person collecting the octroi and of the octroi payable by him, the goods seized under sub-rule (1) shall forthwith be delivered to him.

(4) If no such payment is made, the sale shall be effected and the proceeds of the sale shall be applied in the payment of the octroi and expenses incidental to the seizure, detention and sale and the surplus, if any, shall be paid to the defaulter.

Refund of Octroi

64. *Refund of octroi when allowed:—* An importer of goods on which octroi has been paid shall be entitled to a refund of the amount so paid on export thereof from the octroi limits, if the goods have not been used, consumed or sold within the village.

Explanation:— If —

- (i) the goods have broken bulk, or
- (ii) the goods are not exported within four months after their import, or
- (iii) the goods have changed form by any process whatever.

they shall unless the contrary is proved, be deemed to have been used, consumed or sold within the octroi limits and no refund shall be paid on such goods.

65. *Refund of octroi to be debited to Panchayat funds:—* Refunds of the octroi paid under these rules shall be debited to the village fund constituted under section 36.

66. *Procedure for claiming refund:—* (1) Unless there are reasons to believe that a claim for refund is not admissible, the Sarpanch or in the absence of the Sarpanch, the Deputy Sarpanch shall sanction refunds provided that:

(i) an application in writing is made to the Sarpanch within three days from the date of the export, and

(ii) the claimant produces a receipt signed by the Naka Karkun, which was given to him at the time the octroi was paid.

(2) When a claim for refund is rejected under sub-rule (1), the Sarpanch, or as the case may be, the Deputy Sarpanch shall record his reasons in writing for rejecting the claim, and on demand by the importer, furnish him with a copy of such reasons duly signed.

67. *Appeal against order rejecting claims for refund:—* An appeal against the order of the Sarpanch or Deputy Sarpanch rejecting the claim for a refund under rule 66 shall lie to the Panchayat.

68. *Receipt for payment of octroi:—* A receipt shall be given for the payment made in respect of octroi. The receipt shall be in such form as may be determined by the Panchayat.

Exemption from Octroi

69. *Exemption from octroi:—* The following articles shall be exempted from payment of octroi.

(1) All Government stores or stores of local authorities.

(2) The personal effects of Government servant or servants of local authorities on tour or transfer or retirement.

(3) Goods belonging to a member of the personnel of the United States Technical Co-operation Mission intended for consumption or use and not for sale within the octroi limits.

(4) Goods sent for tanning to tanning pits of chamars.

(5) Cotton yarn only, used for handlooms and handloom cotton cloth, including cotton khadi with or without borders and pattas of artificial silk of charak.

Note. — (a) (i) If the cotton yarn is imported by a co-operative society of handloom weavers for the use of its members or for other handloom weavers to whose needs the society caters, exemption from octroi shall be granted on production of a certificate by the society to the effect that the yarn is required for the members of the society or for the other individual weavers whose demands are registered with the society. The society should certify that the yarn is required for handlooms possessed by these members or other individual weavers and not for power looms.

(ii) If the cotton yarn is imported by a private merchant or dealer, he should deposit with the Panchayat concerned an amount equal to the amount of octroi leviable and claim refund for that portion of the yarn sold to individual handloom weavers or

co-operative societies of handloom weavers after the society or individual weaver or weavers certify the quantities of yarn bought from the dealer or merchant for use on handlooms.

(b) (i) In the case of cloth imported by co-operative societies of handloom weavers or other co-operative societies for sale, exemption shall be granted on the production of an invoice from the exporting party which should state clearly that the goods are handloom goods. Such an invoice should be countersigned by the importing co-operative society.

(ii) In the case of non-co-operative dealers in handloom goods whether such dealers are institutions or individuals they should deposit with the Panchayat concerned an amount equal to the amount of octroi leviable and claim refund on the production of the invoice from the exporting party which should state clearly that the goods are handloom goods; such an invoice should also be countersigned by the importing party.

SCHEDULE 1

(Rule 56)

Goods 1	Rate of Tax	
	Minimum 2	Maximum 3
	Rs. nP.	Rs. nP.
(1) Building Materials:		
(i) Bricks	0-75 per 1,000 bricks	1-05 per 1,000 bricks
(ii) Corrugated Iron sheets	0-60 per Rs. 100 ad valorem	1-20 per Rs. 100 ad valorem
(iii) Mangalore, Deshi and flooring tiles	0-60 Do	1-20 Do
(iv) Cement and Cement products	0-60 Do	1-20 Do
(v) Lime, lime stone, white stone, chuno and sagola	0-60 Do	1-20 Do
(vi) Iron, steel or material made of iron or steel for building purposes	0-60 Do	1-20 Do
(vii) Sand and gravel for building purposes	0-60 Do	1-20 Do
(viii) Paints and Painting oil of all kinds	0-60 Do	1-20 Do
(ix) Timber	0-60 Do	1-20 Do
(2) Cloth Varieties:		
(i) Cotton Cloth ...	0-60 Do	1-20 Do
(ii) Silk Cloth		
(iii) Woollen Cloth...		
(3) Yarn varieties:		
(i) Cotton Yarn ...	0-40 Do	0-80 Do
(ii) Silk Yarn		
(iii) Artificial Silk Yarn		
(iv) Woollen Yarn...		
(4) Hosiery:		
(i) Cotton Hosiery	0-60 Do	1-20 Do
(ii) Silk Hosiery ...		
(iii) Woollen Hosiery including caps and ready made cloths		
(5) Confectionery and sweets of all kinds:	0-60 Do	1-20 Do

1	2	3
	Rs. nP.	Rs. nP.
(6) (a) Oils:		
(i) Coconut oil	0-03 per Rs. 100 ad valorem	0-09 per Rs. 100 ad valorem
(ii) Groundnut oil...		
(iii) Sweet oil		
(iv) Sessamum oil ...		
(v) Castor oil		
(b) Vegetable oils and oils of all kinds for eating purposes other than those specified in the entry (a) above.	0-03 Do	0-09 Do
(7) Vegetable Oil Product	0-03 Do	0-09 Do
(8) Ghee	0-25 Do	0-80 Do
(9) Petrol, Crude Oil and Diesel Oil	1-00 Do	2-00 Do
(10) Groundnut without husk	0-25 Do	0-50 Do
(11) Betel leaves	0-40 Do	0-60 Do
(12) Coconut and Copra	0-40 Do	0-60 Do
(13) Betelnuts and dates	0-40 Do	0-60 Do
(14) Dried fruits	0-60 Do	1-00 Do
(15) Tea, Coffee and Cocoa	0-60 Do	1-00 Do
(16) Ice, Drinks, Ice fruits and ice-creams	1-00 Do	2-00 Do
(17) Matches and Soaps	0-40 Do	0-80 Do
(18) (i) Tobacco, Biris, Biri leaves and snuff	0-25 Do	0-50 Do
(ii) Cigars, Cigarettes	1-00 Do	2-00 Do
(19) Cutlery and hardware	1-00 Do	2-00 Do
(20) Machinery and its accessories	1-00 Do	1-60 Do
(21) Cycles and motor vehicles and their spare parts	1-00 Do	1-60 Do
	Subject to the maximum rate of Rs. 100 for a single motor vehicle	
(22) Cycle tyres, motor tyres and rubber goods	1-00 per Rs. 100 ad valorem	1-60 per Rs. 100 ad valorem
(23) Electric Torches and equipments ...	1-00 Do	1-60 Do
(24) Watches	1-00 Do	2-00 Do
(25) Camera, films and photographic materials	1-00 Do	2-00 Do
(26) Medical instruments including instruments for their repairs	1-00 Do	1-60 Do
(27) Foot wear made in factories	0-50 Do	1-00 Do
(28) Leather goods	0-50 Do	1-00 Do
(29) Skins (whether tanned or untanned)	0-50 Do	0-80 Do
(30) Gunny bags	0-50 Do	0-80 Do
(31) Brass, Copper and German Silver and articles made of them	0-50 Do	1-00 Do
(32) All kinds of glass-ware	0-50 Do	1-00 Do
(33) Pressure lamps and stove	0-50 Do	1-00 Do
(34) New utensils	0-50 Do	1-00 Do
(35) Furniture	0-50 Do	1-00 Do
(36) Toys	0-50 Do	1-00 Do
(37) Crackers of all kinds	1-00 Do	2-00 Do
(38) (i) Perfumed hair oil	1-00 Do	1-60 Do
(ii) Perfumed articles other than perfumed hair oil	0-50 Do	1-00 Do
(39) Sulphur	1-00 Do	1-60 Do

1	2	3
(40) Chemicals for washing and dying cloth or clothes viz, washing soda, caustic soda, soda ash, bleaching powder, hydrosulphate and all other such chemicals	0-25 per Rs. 100 ad valorem	0-50 per Rs. 100 ad valorem
(41) Cotton and yarn waste	0-20 Do	0-40 Do
(42) Kirana including dried chillies, garlic, onion, gum, haldi, singoda and spices but not including salt	0-03 per Bengal Maund	0-09 Per Bengal Maund
(43) Gul and Jaggery ...	0-01 Do	0-03 Do
(44) Sugar of all kinds and Sugar preparations	0-10 Do	0-15 Do
(45) Cotton ginned	0-06 Do	0-09 Do
(46) Cotton unginned ...	0-02 Do	0-03 Do
(47) Cotton seeds, ground nut in husk and other oil seeds	0-03 Do	0-06 Do
(48) Sulphates	0-02 Do	0-03 Do
(49) Sugarcane	0-06 per ton	0-12 Per ton
(50) (i) Soft Coke, hard coke and other derivatives of coal ...	0-15 Do	0-25 Do
(ii) Steam coal and slack coal	0-20 Do	0-50 Do
(iii) Charcoal	0-03 per Bengal Maund	0-06 per Bengal Maund
(51) Kerosene	0-02 per tin	0-03 per tin
(52) Empty tins (of four gallons)	0-01 Do	0-02 Do

SCHEDULE II

(Rule 60)

Declaration as to value

I, hereby declare that the cost price of

- 1.
- 2.
- 3.

imported by me in Rs. (in words)
and the incidental charges incurred by me for importing the goods are Rs. (in words).

The value of the goods ad valorem entered in the Bill No. is, therefore, Rs. (in words).

I further declare that the will be shown to any officer connected with the Octroi Department of the Panchayat when demanded for inspection.

Date

Signature of the Importer.

Before me,

Naka Karkun

PART X

Fees for sale of goods in markets, melas, fairs and festivals

70. Rate of fees for sale of goods in markets, melas, fairs and festivals:—

(1) A Panchayat which decides to levy a fee for sale of goods in markets, melas, fairs and festivals as the case may be shall after following the procedure prescribed in rules 3 and 4 levy it at such rates as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this part.

71. Determination of the limits of area within which fees for sale of goods in markets, melas, fairs and festivals shall be levied:—

The fees for sale of goods in markets, melas, fairs and festivals shall be levied by Panchayat within the limits of such area as may be determined by it for the purpose.

72. Prohibition against selling commodities, etc., without permit:—

No person shall sell any commodity including cattle or birds or occupy any open space or plot of land for the purpose of shop, booth or stall or for doing business of any kind either in markets, melas, fairs and festivals as the case may be, within the limits fixed under rule 71 without obtaining a permit from the Panchayat on payment of the fees leviable under rule 70.

73. Power of Panchayat to recover fees:— The person authorised by the Panchayat may recover the fees due from him by distraint and sale on the spot of a sufficient portion of the commodity brought for sale without the prescribed permit.

74. Validity of permit:— The permit shall be valid for the period or for the days for which it is issued.

75. Receipt for payment of fee and issue of permit:—

The person authorised by the Panchayat shall receive payment of the fee, give a receipt for the same and thereupon issue a permit.

76. Form of receipt and permit:— The Panchayat shall determine the form of receipt and of the permit granted under rule 75.

77. Remission or refund of fee when allowed:— No remission or refund of the fee once recovered shall be made:

Provided that if the permit for the occupation of space is for a period longer than one month and if the permit is surrendered to the person authorised by the Panchayat before the expiry of the period for which the permit is valid, refund shall be paid for the full month for which the permit is not utilised:

Provided further that no refund shall be granted for the fraction of a month.

SCHEDULE

(Rule 70)

	Minimum	Maximum
(1) For every plot measuring not more than 9 square feet.	10 Naye Paise per day or Rs. 2 per month.	20 Naye Paise per day or Rs. 4 per month.
(2) For every additional space of 9 square feet or part thereof.	5 Naye Paise per day or Re. 1 per month.	10 Naye Paise per day or Rs. 2 per month.
(3) For commodity brought to the market, melas, fairs and festivals for the purpose of trade.	3 Naye Paise per (Basket or head load (not being a bag) or 10 Naye Paise per bag or 40 Naye Paise per cart load.	5 Naye Paise per basket or head load (not being a bag) or 20 Naye Paise per bag or 15 Naye Paise per cart load.
(4) For every sheep, ewe, ram, lamb, goat and kid brought for sale.	5 Naye Paise per day.	10 Naye Paise per day.

	Minimum	Maximum
(5) For every kind of cattle other than those mentioned in item (4) brought for sale.	10 Naye Paise per day.	20 Naye Paise per day.
(6) For every bird brought for sale.	3 Naye Paise per day.	6 Naye Paise per day.

PART XI

A fee for grazing cattle on grazing lands under the management of Panchayats

78. *Definitions*.— In this Part «fee» means the fee for grazing of cattle in the lands which vest in the Panchayat and are assigned for that purpose.

79. *Fee for grazing of cattle*.— A Panchayat which decides to levy a fee for grazing of cattle in the grazing lands vesting in the Panchayat shall, after following the procedure prescribed in rules 3 and 4 levy it as such rate as may be fixed by it, but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

80. *No grazing of cattle without a permit*.—When a Panchayat levies such fee, no grazing of cattle shall be allowed in any land assigned by it for that purpose, except under a permit issued in this behalf.

81. *Permit to be issued to whom*.— Permits for grazing of cattle may be issued by the Panchayat only to persons residing within the limits of its jurisdiction.

82. *Fee for permit leviable for what period*.— Permits shall be issued by the Panchayat for a period of one year beginning on 1st April and ending on 31st March next following and the full amount of fee due shall be recovered in advance at the time of issue of permit. If the permit is issued on any day other than 1st April, the fee shall be leviable by the quarter ending on the 1st July, 1st October, 1st January and 1st April next following and thereafter by the year.

SCHEDULE

(Rule 79)

Cattle	Minimum grazing fee per head of cattle	Maximum grazing fee per head of cattle
Buffalo, cow, ox, horse, donkey, mule, camel or pony.	25 Naye Paise per year.	75 Naye Paise per year.
Sheep or goat.	15 Naye Paise per year.	45 Naye Paise per year.

PART XIII

Fee on cart-stands tonga-stands and other public parking places

83. *Rate of fee on cart-stands, tonga-stands, and other public parking places*.—

A Panchayat which decides to levy fee for the use of any cart-stands, for carts or any other tonga-stand for tongas or public parking place for vehicles

within the limits of the Panchayat shall, after following the procedure prescribed in rules 3 and 4, levy it at such rate as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this Part.

84. *Panchayat to put up notice-board showing rate of fee at cart or tonga stands; or Public Parking Place*.—

The Panchayat shall put up a notice board at the cart-stand or tonga-stand or Public Parking Place fixed by the Panchayat for the purpose showing the rates of fee leviable under this Part.

85. *Payment of fee*.— The fee shall be paid by the person in charge of the cart or the tonga or vehicle to the person authorised by the Panchayat in that behalf at the cart-stand or the tonga-stand or public parking place or at the office of the Panchayat.

86. *Receipt for payment of fee*.— A receipt for payment of the fee shall be given in the form prescribed by the Panchayat.

SCHEDULE

(Rule 83)

	Minimum	Maximum
(1) Cart	6 Naye Paise for every halt of 24 hours or part thereof.	12 Naye Paise for every halt of 24 hours or part thereof.
(2) Tonga	10 Naye Paise for every halt of 24 hours or part thereof.	20 Naye Paise for every halt of 24 hours or part thereof.
(3) Other vehicles	15 Naye Paise.	25 Naye Paise.

PART XIII

Fee for providing the watch and ward of crops in the Village

87. *Definitions*.— In these rules, unless the context requires otherwise:

- «annual letting value» means the annual rent for which the land might reasonably be expected to be let from year to year;
- «capital value» means the estimated market value of a land;
- «land» means any cultivable occupied land, which is subject to payment of agricultural assessment;
- «occupier» includes a person in actual possession of a land whether as owner, agent or tenant;
- «owner» includes the person, who receives or is entitled to receive rent of the land, if such land is let.

88. *Costs of watch and ward on crops to be levied and recovered as fee*.— (1) Where a Panchayat provides for the watch and ward within its panchayat area of the crops, the cost of such watch and ward shall be levied and recovered by the Panchayat as a fee assessed on every owner or occupier of a land in the village in the manner provided in rule 90 and at such rate as shall from time to time be fixed by

the Panchayat after following the procedure laid down in sub-rules (2) and (3):

(2) Every Panchayat shall, before deciding to levy the costs of watch and ward follow the following procedure, namely:

- (a) The Panchayat shall pass a resolution at its meeting sanctioning the proposal to levy the costs of watch and ward at the rate specified therein.
- (b) The Panchayat shall then notify to the public the proposal by beat of drum in the village and by means of a notice together with these rules affixed in the office of the Panchayat and at the village chavdi, specifying a date, not earlier than one month from the date of such publication, on or after which the panchayat shall take the proposal into consideration.
- (c) Any inhabitant of the village affected by the proposal may make any objection or suggestion in writing to the panchayat on or before the date specified in the notice under clause (b) or orally on the day or days on which the panchayat considers the proposal.
- (d) On or after the date fixed under clause (b), the panchayat shall consider all objections and suggestions made under clause (c) and may approve or modify the proposal.

(3) Where a Panchayat finally decides to levy the costs of watch and ward it shall publish a final notice specifying therein the rate at which it shall be levied. Copies of such notice together with these rules shall be affixed in the office of the panchayat. It shall also announce by beat of drum in the village the fact of such publication. The fee shall accordingly be levied from such date, not earlier than one month from the date of publication of the final notice, as may be specified in the notice.

89. *Period for levy of fee:* The fee shall be leviable for the year beginning on 1st day of April and ending on 31st March next following. If the levy of fee comes into force on any day other than the 1st day of April, it shall be leviable for the quarter

beginning on the 1st day of July, 1st day of October, 1st day of January and 1st day of April next following and thereafter for the year beginning on the 1st day of April.

90. *Persons liable to pay fee:* (I) The fee shall be primarily leviable from the owner of the land who occupies the land.

(2) If the land is not occupied by the owner the fee shall be primarily leviable from:—

- (a) the lessee, if the land is let;
- (b) the superior lessor, if it is sub-let;
- (c) the person in whom the right to let the same vests, if it is unlet;
- (d) the person to whom the land has been transferred if the owner of the land has left the village or cannot otherwise be found.

(3) On failure to recover any sum due on account of such fee from the person primarily liable, a portion of the sum be recovered from the occupier of any part of the land in respect of which it is due, in the ratio which the Sarpanch decides to be an equitable ratio to the amount of the fee assessed on the owner of the land as a whole tenement. An appeal against the decision of the Sarpanch in the matter may be made within 30 days to the Panchayat.

Provided that if any sum is paid by or levied from any person who is not primarily liable under these rules such person shall be entitled to credit such sum in account with the person primarily liable for the payment of that sum.

91. *Receipt for payment of fee:* The Secretary of the Panchayat or the person duly authorised by the panchayat in this behalf shall receive the payment of the fee and give a receipt for the same.

92. *Form of receipt:* The Panchayat shall determine the form of receipt.

T. Sivasankar

Lieutenant Governor of Goa, Daman and Diu

Panjim, 27th June, 1963.